WE CLAIM:

1.   A financial management system, comprising:

a first data structure to store data representing a reference budget,

a second data structure to store data representing a working budget,

a rule array to store rules, each rule having an address field, a test field defining relationships between values of the reference budget and the working budget, and a response field.

2.   The financial management system of claim 1, wherein the address field comprises:

a first address pointer addressing nodes of the working budget database, and

a second address pointer addressing nodes of the reference budget database.

3.   The financial management system of claim 1, wherein the address field comprises a single address pointer referencing nodes of both the working budget database and the reference budget database.

4.   The financial management system of claim 1, wherein the rule array includes a rule to be applied recursively to several sets of nodes from the working budget database and the reference budget database.

5.   A method of performing budgetary consistency checks between a working budget database and a reference budget database, comprising:

receiving a budget item for entry into the working budget database,

executing one or more rules, the rules including pointers to entries within the working budget database and the reference budget database, a definition of a test relationship that must be satisfied to satisfy the rule and a definition of a response to be made when the test relationship is not satisfied,

if any rule generates an error, blocking the budget item from the working budget database.

6.   This method of claim 5, further comprising, pursuant to execution of a rule, performing aggregation of addressed entries of the working database according to a definition provided in

the rule, an aggregate value obtained therefrom being used to determine if the test relationship is satisfied.

7. The method of claim 5, further comprising pursuant to execution of a rule, performing aggregation of addressed entries of the reference database, according to a definition provided in the rule, an aggregate value obtained therefrom being used to determine if the test relationship is satisfied.

8. The method of claim 5, further comprising, if any rule generates a warning, posting an alert as specified in the response definition of the corresponding rule.

9. The method of claim 5, further comprising:

identifying elements within the working budget database that are to be changed by the new budget item, and

identifying rules for which the identified elements are operands,

wherein the executing causes only the identified rules to be executed.

10. A rule array for a budgetary check system, comprising a plurality of rules, each rule comprising:

an address field identifying locations from a first and second budget database from which budget value information is to be obtained,

a test field to store a definition of a relationship that must be met between values from the first data structure and values from the second data structure to satisfy the rule, and

a response field to store a definition of an action to occur if the relationship is not satisfied.

11. The rule array of claim 10, wherein the address field comprises:

a first address pointer addressing nodes of the first budget database, and

a second address pointer addressing nodes of the reference budget database.

12. The rule array of claim 10, wherein the address field comprises a single address pointer referencing nodes of both the first and second budget database.

13.   The rule array of claim 10, wherein at least one rule contains an indication that it is to be applied recursively across a plurality of sets of locations of the first and second budget database, and the address field identifies the sets of locations.

14.   The rule array of claim 10, at least one rule further comprising a field for definition of an aggregation rule to be applied to the locations specified in the respective address field.

15.   A computer readable medium in which are stored program instructions that when executed, cause a financial management system to:

receive a budget item for entry into the working budget database,

execute one or more rules, the rules including pointers to entries within the working budget database and the reference budget database, a definition of a test relationship that must be satisfied to satisfy the rule and a definition of a response to be made when the test relationship is not satisfied,

if any rule generates an error, block the budget item from the working budget database.

16.   The computer readable medium of claim 14, wherein the program instructions further cause the financial management system, if any rule generates a warning, to post an alert as specified in the response definition of the corresponding rule.

17.   The computer readable medium of claim 14, wherein the program instructions further cause the financial management system to:

identify elements within the working budget database that are to be changed by the new budget item, and

identify rules for which the identified elements are operands, and

execute only the identified rules.